wing the order of Calcutta High Court dated 15-2-1990. M/s. Ispat Pelletech Ltd. have made part payment for taking over the assets of this unit. They have now made a request to the Government for transfer of the licences and for carrying out a feasibility study for revamping, rehabilitation and modernisation of the unit.

A memorandum of understanding on re-employment of the workers was arrived at on 15-1-1990 between the unions and the purchaser.

Government do not propose to nationalise the unit.

Cost audit Reports of Joint Stock Companies

871. SHRI PRAMOD MAHAJAN: Will the PRIME MINISTER be pleased to state:

(a) what are the names of Joint Stock Companies which have been asked by Government to prepare Cost Audit Reports under Section 233(B) of the Companies Act during the last three years;

(b) whether Government propose to make these reports public; and

(c) if so, when and if not, the reasons therefor?

THE MINISTER OF STATE IN THE PRIME MINISTER'S OFFICE (SHRI KAMAL MORARKA): (a) During the last three years around 1500 companies have been subjected to Cost Audit. The efforts involved in compiling this information would not be commensurate with the benefits sought to be derived. However, industrywise list showing the number of companies which were subject-ed to cost audit during the last three years is given in the enclosed statement.

(b) and (c) No, Sir. However, under sub-section 10 of Section 233B of the Companies Act, 1956, the Central Government is empowered to direct the company whose cost accounts have been audited under Section 233B of the Act, to circulate to its members alongwith the notice of the annual general meeting to be held for the first time after the submission of such report, the whole or such portion of the said report as it may specify in this behalf.

Statement

S. No.	Industries	Number of companies on which Cost Audit Orders were issued during the Calendar years.		
		1990	1989	19S8
1	2	3	4	5
1	Cement		43	33
2	Cycles . .		4	4
3	Rubber Tyres & Tubes		14	9
4	Caustic Soda .		19	11
5	Room Air Conditioner		17	2
6	Refrigerator		5	3
7	Automobile Batteries		4	3

1	2	3	4	5
8	Electric Lamps		10	8
9	Electric Fans .		6	5
10	Electric Motors		16	13
11	Motor Vehicles		20	18
12	Tractors .		7	8
13	Aluminium		7	10
14	Vanaspati		27	24
IS	Bulk Drugs		47	31
16	Sugar		55	51
17	Iufant Milk Food		5	1
18	Industrial Alcohol		23	24
19	Jute Goods		33	33
20	Paper		55	65
21	Rayon		6	4
22	Dyes		13	12
23	Soda Ash		5	—
24	Nylon		5	7
25	Polyester .		*6*	8
26	Cotton Textiles		240	225
27	Dry Battery Cell .		7	5
28	Sulphuric Acid		22	21
29	Stecl Tubes and Pipes		20	15
30	Power Driven Pumps		12	16
31	Diesel Engines		12	6
32	Eleotric Cables & Conductors		19	16
33	Bearings		7	9
34	Milk Food		5	—
	TOTAL :	1	796	700